Ruskin Moscou Faltischek p.c.

Smart Counsel. Straight Talk.









What We Do. We defend rights and liberties, guard interests and protect the very pursuit of success. We apply the law scrupulously to our clients' practical advantage.

Why We Do It. We are passionate about the law and our client's goals. The lone yardstick by which we measure accomplishment is our clients' actual success.

Smart Counsel. Straight Talk. This is more than a slogan – it's verbatim from our clients. Clients tell us they value these qualities most in Ruskin Moscou Faltischek. We remain guided by this concise expression of trust and we aim to deliver, daily, nothing less to each client – without exception.



The Company We Keep. Success over 40 years has established our reputation as the Long Island region's preeminent business law firm. We proudly serve the legal needs of businesses at every level and in virtually every industry – from multinational corporations to private and public companies, from not-for-profit institutions and governmental agencies to individuals and entrepreneurs. Our diverse client base and full-spectrum, multidisciplinary legal team make us the preferred choice among those who know the difference between good and great – and demand the best.

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01 | BUSINESS REORGANIZATION

In today's uncertain economic climate many businesses, in order to remain solvent or maximize their financial positions, need to restructure or reorganize their debt with lenders and creditors within the framework of structured workouts or Chapter 11

filings. Our Business Reorganization practice ably assists clients with such needs. We have represented debtors of all types in virtually every business sector and industry. We have extensive experience with manufacturers, distributors, wholesalers and retailers and in industries that include technology, construction, jewelry, healthcare/hospitals, food service and apparel.

"Referrals from accountants, lawyers, clients and other business sources are the bedrock of our practice and attest to the confidence these sources and our clients have in us."

Our ability to service both sides of creditor/debtor cases frequently results in maximized recovery or restructuring for a distressed

business or creditor. We have represented creditor committees, secured lenders, trustees in bankruptcy and other fiduciaries as well as independent creditors in various reorganizing/restructuring matters.

In creditor matters, we are skilled in restructuring debt so as to allow the debtor to renew payments, optimizing return and creating a win-win for both sides. Further, our interdisciplinary approach, particularly as it relates to healthcare, real estate, corporate and litigation, allows us to provide related legal services seamlessly.

02 | CORPORATE GOVERNANCE

In an era marked by heightened monitoring of corporate activity and financial reporting practices, the need for companies to understand and integrate regulations resulting from the Sarbanes-Oxley Act is critical. While initially focused on the public sector, the trickle-down implications for closely held, privately owned and not-for-profit entities are significant.

Our Corporate Governance practice group advises our clients not only on the basic intent and components of the law, but on the nuances of related issues. These include the applicable regulatory framework, the investment environment and accounting issues that must be considered.

In helping clients meet their accountability and fiduciary responsibilities, we provide sound counsel on issues relating to governance, compliance, audit and review, reporting, investigation, fraud detection and administrative proceedings. We assist with developing the composition and procedures of boards of directors and committees; identifying and implementing best practices; the development of board committee charters and codes of conduct; and executive compensation. We also work closely with auditing firms with respect to all aspects of governance and compliance issues. Further, our practice draws upon the interdisciplinary strengths of the areas of specialization within our firm, including Corporate and Securities, Litigation, White-Collar Criminal Defense and Employment law.



"We advise clients on policy issues and how those policies impact the relationships among stakeholders, management, boards of directors, employees and the community at large."

03 | CORPORATE & SECURITIES

Our Corporate & Securities department is a cornerstone of our firm. Applying an interdisciplinary team approach, we combine specialized legal expertise with broad business and practical experience. This approach assists our clients in clarifying goals, identifying solutions and achieving objectives. We serve as general or special counsel to public and private companies. We also frequently serve as advisers to other law firms on a broad range of corporate issues.

We are highly regarded by the business, financial and legal communities and have extensive expertise in mergers and acquisitions, public and private equity and debt offerings, and venture capital transactions and corporate governance. Our attorneys regularly deal with matters involving securities law, sophisticated exit strategies including ESOPs, strategic alliances, business succession planning, intellectual property and international transactions.

Our focus on "getting the deal done" at a reasonable cost has earned us the trust and loyalty of our clients as well as accounting firms, banks and other financial advisors with whom we regularly work. Whether acting as counsel to an underwriter in a large public offering, representing the seller of a family-owned business or helping an entrepreneur navigate legal and financial issues, our goals remain constant: providing superior legal counsel and practical solutions while earning the trust of our clients.

"Over the last several years, our Corporate & Securities department assisted a broad range of companies in completing over \$3 billion in M&A and financing transactions."



04 | CONSTRUCTION

Our construction attorneys view the construction world as an integrated collection of disciplines. We have vast experience in the many disciplines that are involved in construction, including drafting of construction, development and joint venture agreements, real estate, zoning and municipal issues as well as litigation.

Litigation is a key area of our construction practice. We have successfully defended general contractors and prosecuted and defended private and municipal claims, handling claims from filing notices of claim through the

conclusion of administrative and judicial proceedings.

We understand that proper drafting of construction documents is essential to avoiding problems later. We provide the needed guidance and negotiation skills for construction managers, general contractors, suppliers and subcontractors, as well as owners,

developers, engineers and architects. When needed, we bring together teams from the many practices within the firm to analyze projects from conception to completion. This may involve real estate attorneys reviewing contract financing or corporate attorneys advising on the most efficient business structure to maximize the financial benefits of the transaction.

"Mature client relationships, often spanning two and three generations, are a hallmark of the Construction Law practice."





"We offer extensive experience in employmentrelated litigation, including defense of discrimination, harassment, or retaliation claims and enforcement of non-compete agreements, whether in state or federal court."

05 | EMPLOYMENT

In the complex world of business, employers are continually faced with wide-ranging human resource issues and the attendant legal regulations that govern them. Dealing effectively with these issues can be challenging, particularly in an environment where the law continues to evolve. Ruskin Moscou Faltischek prides itself on timely, practical solutions to our clients' real-world employment law challenges.

Not only do our employment law attorneys possess cutting-edge business and legal experience to meet our clients' day-to-day needs, they are superbly equipped to swiftly and successfully defend the most complex litigation.

Our employment law team works with senior management and human resource staff to devise solutions that protect our clients and keep them well within the boundaries of the law. We guide clients through the hiring process, covering topics such as interview techniques, pre-employment testing and background investigations. We not only counsel on sexual harassment, benefits, family and

medical leave, workplace discrimination, wage and hour and other critical issues, we are adept in the development of all manner of innovative corporate employment-related policies and strategies. Finally, we advise on proper termination procedures, reductions-inforce and severance arrangements.

06 | ENERGY

The Long Island region has experienced continued growth over the last 25 years; during that time the energy industry has struggled to satisfy demand created by that growth. Building on the strength of our corporate, real estate, construction, litigation and municipal and regulatory affairs capabilities, our Energy practice has taken a leadership role in supporting the industry's ongoing efforts to satisfy the needs of the regional marketplace.

The practice, headed by Michael Faltischek, a former member of the board of the Long Island Power Authority, provides services that include power purchase agreements, asset acquisitions, site selection, project approvals and development, zoning, real property tax planning, environmental, financing, incentives and, where necessary, litigation. We bring together these wide-ranging disciplines and provide comprehensive advice and counsel to meet the challenges faced by the providers of energy resources.

The knowledge and experience we offer gives the energy industry keen insights into the needs of the community and how best to balance those needs with those of the industry. Our ongoing involvement gives us a continuing awareness of new developments that affect the energy industry and keep us abreast of cutting-edge issues.

"We have been intimately involved in the restructuring of the energy industry on Long Island and are actively engaged in new energy initiatives for the future."



07 | ENVIRONMENTAL

Our Environmental practice advises and represents developers, investors, owners, tenants, lenders, regulated utilities and agencies in state and federal courts and before all administrative agencies and planning boards. We believe our environmental team is the best in the region – skilled at identifying, negotiating and resolving complex environmental issues, whether in the context of governmental proceedings, zoning and land use approvals or private transactions. Our environmental attorneys include seasoned litigators and former government officials, all intimately familiar with handling complex environmental matters. We recognize the singular importance of environmental laws and excel at creating compliance strategies that promote the best interests of our clients and the environment.

Our environmental attorneys handle all manner of representations, including brownfields developments, toxic tort disputes and regulatory contests. Our litigators have achieved outstanding results in countless major real estate projects, as well as condominium and shopping center transactions. Operating in combination with the firm's Litigation and Real Estate departments, our environmental team is regarded as one of the premier multidisciplinary practice groups in the region.



"We excel at creating innovative strategies and long-term solutions that foster the best interests of Long Island, its residents and private developers alike."

08 | ESTATE LITIGATION

Family disputes, challenges to the performance of a fiduciary and disputes with local tax authorities are just some of the circumstances that can disrupt the otherwise smooth disposition of an estate, resulting in the need for litigation. Given the serious and unexpected issues that can sometimes arise, only an attorney with specialized estate litigation skills will do.

Ruskin Moscou Faltischek has acclaimed legal expertise in estate litigation, having represented fiduciaries and beneficiaries in some of the largest and most complex litigations in the New York region. We handle cases involving probate of wills, trust validity, contested accountings, estate asset recovery, construction matters, spousal right of election proceedings and controversies pertaining to tax-related issues.

"Our first priority is to find an amicable solution, but should litigation become necessary, there is no team more fully prepared to vigorously defend your rights."

Ours is one of the few law firms in the region with a legal team devoted exclusively to this highly specialized practice of the law. Our attorneys are experienced in litigating estate-related matters, including those in Surrogate's Court, the Appellate Division, Federal District Court and the Court of Appeals.





"The Financial Services department routinely assists New York State and federally chartered banks in their regulatory and compliance matters."

09 | FINANCIAL SERVICES, BANKING & BANKRUPTCY

Financial Services, Banking & Bankruptcy, another foundation practice at the firm, offers invaluable expertise in all areas of financial services. Our successful achievements in representing a host of well-known commercial lenders, banks, factors, mortgage bankers and equipment lessors has gained Ruskin Moscou Faltischek its reputation for excellence

within the lending community. Our attorneys work closely with other critical disciplines within the firm, such as our Corporate, Litigation, Intellectual Property and Health Law departments to swiftly meet the evolving needs of our clients.

We regularly assist lenders in structuring, negotiating and documenting traditional cash flow loans, asset-based loans, debtor-in-possession financing, equipment leases and acquisition financing –

often involving complex restructurings. Many lenders regularly rely on the Financial Services practice to turn distressed loans into win-win workouts.

We regularly represent our lending clients in matters involving personal guarantees, foreclosures of real and personal property and the collection of monies owed by borrowers. Our skills in representing lenders in bankruptcy matters are respected nationwide. These services include debtor-in-possession financing, use of cash collateral (both consensual and contested), relief from the automatic stay, defense of preference and fraudulent conveyance actions and lender liability claims.

10 | FRANCHISE DISTRIBUTION & LICENSING

Franchising involves the systematic reproduction of an existing business model, offering a uniquely standardized approach to delivering a product or service. Ruskin Moscou Faltischek's Franchise, Distribution & Licensing practice group is an international leader in the franchise industry. This practice group, renowned for its skill and experience, works with both start-up and established franchisors. The group ably handles all regulatory documentation required by the federal government and various state agencies as well as franchise disputes and intellectual property issues. It has deep knowledge of corporate transactions involving the franchisor's business, including mergers and acquisitions, international franchise matters, real estate issues that affect franchisors and other franchise-related matters.

Our franchise attorneys are on the cutting edge of franchise law developments, including the newest changes to the FTC Rule on Franchising, whose regulations will have a significant impact on franchising for years to come. In addition to the United States, the franchise team has handled matters in diverse locales such as England, Ireland, Saudi Arabia, Dubai, Canada, Vietnam, Qatar and Australia.

"Franchising combines the skills and the experience of the franchisor and the goodwill created by the brand to create a highly unique business opportunity."



11 | HEALTH LAW: REGULATORY

"Our wealth of experience and knowledge positions us at the forefront of health law issues and allows us to guide our clients through developments that come with change."



In today's healthcare environment, providers must be vigilant in complying with changing legal requirements and government regulations. With so many issues to keep abreast of, all types of healthcare providers require expert advice and counsel to not only succeed, but to also avoid regulatory pitfalls that can have a devastating effect on their ability to continue in their profession. The attorneys in the Health Law Regulatory group at Ruskin Moscou Faltischek provide that expertise and are recognized authorities, providing a sound perspective and creating a partnership with clients to help them achieve their goals. Our client roster includes, but is not limited to, hospitals, physician groups, pharmacists, chiropractors, dentists, home health agencies and diagnostic and treatment centers.

We regularly publish articles, lecture to professionals and counsel clients on the regulatory aspects of health law, hospital privilege issues, OPMC/OPD disciplinary actions, managed care, reimbursement and the latest federal and state laws and regulations governing HIPAA, anti-kickback and professional misconduct issues. We are not only there to resolve regulatory problems after they surface, but to establish policies and create compliance solutions for clients of all sizes in order to prevent the type of government scrutiny so common these days.

We have extensive experience representing clients during the course of audits and investigations, which sometimes involve allegations of fraud and abuse by the OMIG, OIG and other federal and state investigative agencies.

12 | HEALTH LAW: TRANSACTIONAL

Constant change in today's health care environment has created a broad range of issues and opportunities for health care providers, including hospitals, institutional providers, group practices, individual providers, HMOs and business entities involved in the health care industry. Managed care, service delivery, referral practices, business structures, consolidation, licensure, regulation, compliance and the government's role in the industry are at the center of this complex field. The health law attorneys in the Health Law

Transactional group are recognized authorities, possessing the insight and keen sense of order needed to effectively counsel clients whose businesses are focused on the provision of health care services.

Our wealth of experience and knowledge positions us at the forefront of the health law industry and gives us the wisdom to guide our clients through the range of developments that come with

change. Ruskin Moscou Faltischek's health law clients benefit from the multidimensional resources of the firm's Corporate, Employment, Real Estate, Litigation and Financial Service capabilities, which enhance the scope of the health law services we provide. Our clients include hospitals, nursing facilities, home health care agencies, medical equipment and service providers, health insurance carriers, diagnostic and treatment centers and individual practitioners and group practices.

"We focus on the business aspects of health law, evaluating not only health law-related issues but our clients' business needs as a whole."





13 | HEALTHCARE FINANCE

Frequently, our healthcare clients require financing for working capital, expansion purposes, to fund an acquisition or for any number of reasons. The Healthcare Finance practice at Ruskin Moscou Faltischek represents banks, financial institutions and healthcare providers in an array of financing transactions. We have served as counsel to single corporate borrowers and multi-institutional healthcare systems alike, and remain on the cutting edge of evolving

"Our ability to access regional and national financial sources ensures we are well positioned to meet the needs of our clients, regardless of the size or specifics of the transaction." regulatory and legal issues. We assist out clients with the structuring and closing of term loans, equipment leasing and lines of credit. Regardless of the type of financing required, our clients consistently tell us we are exceptionally skilled at issue spotting and applying innovative problem solving to ensure the consummation of the deal.

14 | HEALTHCARE PROFESSIONALS

The Healthcare Professionals practice was established to provide top quality, affordable legal services to small physician practice groups and individual healthcare practitioners, including doctors, dentists, chiropractors and physical therapists. Services include preparation of employee, shareholder and partner agreements, advice on health law regulatory issues as well as the full range of related legal services. We help clients understand that services typically reserved for larger organizations can also be theirs. Alternately, clients may think – erroneously – that a legal issue only applies to larger organizations, when, in fact, it applies to them as well. Our goal is to empower clients with the knowledge they need to succeed.



"Our clients rely on the personal relationships and legal expertise for which the healthcare professionals practice is renowned."

15 | INTELLECTUAL PROPERTY/TECHNOLOGY

"We have the know-how, the resources and the track record to provide intellectual property and technology-focused solutions at every stage of an organization's life cycle."

Our intellectual property attorneys handle all manner of IP issues, domestically and abroad. We advise clients on trademarks, copyrights, data privacy, technology transfers, licensing, Internet disputes, unfair competition and trade secrets. The firm renders advice in virtually all industries and business segments, such as computer software, healthcare, pharmaceuticals, banking, manufacturing, credit reporting, celebrity photography, electronics, fashion and scientific instruments.



The Technology and Intellectual Property practices frequently work in tandem, protecting valuable assets while assisting companies in overcoming financing issues common to new technology ventures. Our technology attorneys have both sophisticated financial expertise and longstanding relationships in the financial community to help meet clients' needs. We help with venture capital, angel investing, private placements and initial and secondary public offerings.

16 | LITIGATION

Our Litigation department – one of Long Island's largest – is widely regarded as the best commercial litigation practice in the Long Island area. We regularly handle high-profile cases on behalf of major corporations, government agencies and institutions. Due to our preeminence in the field, we naturally have been involved in many of the landmark suits commenced in the region

and countless complex litigations and disputes on behalf of businesses large and small, including General Motors Corporation, Remington Arms Manufacturers, Bally's Park Place Resorts & Casinos, Atkins Nutritionals, Olsten Health Services, Amerada Hess Corporation, Office Depot, North Shore Regional Health System and Getty Petroleum Marketing.

Banks and other financial institutions, hospitals, governmental entities and regional utility providers – as well as entrepreneurs and medium-sized businesses – routinely rely on RMF for litigation support. Our

litigators are superb – especially skilled at resolving disputes to our clients' practical advantage. In the area of alternative dispute resolution, our litigators have handled countless local and national high-stakes contests. Each is a seasoned courtroom professional, experienced in judicial and non-judicial forums alike. Together, our litigators constitute a preeminent practice group, capable of representing businesses and individuals in all dispute settings.



"For over 40 years, we have represented clients in federal and state courts throughout New York and the country and before all forums and tribunals, state and federal, international and domestic."



"Representing companies in the medical device field requires in-depth understanding of the regulatory framework and insight into the industry's ever-changing landscape."

17 | MEDICAL DEVICE

Our Medical Device practice group has over two decades of experience working with medical device companies in every stage of growth and development. We are especially skilled at helping our clients gain market share by leveraging our experience and key relationships and identifying acquisition and financing opportunities. We provide comprehensive counseling and advocacy on a broad range of legislative and FDA issues, due diligence evaluations, mergers and acquisitions and the formulation and preparation of disclosures and statements for SEC filings. In addition, we are an important resource for investment bankers, private equity firms, accountants and other professionals working within the medical device industry.

18 | MUNICIPAL & GOVERNMENT AFFAIRS

Ruskin Moscou Faltischek's Municipal & Government Affairs practice helps our clients deal with the complex world of ordinances and regulations and the government officials behind them. Our attorneys are intimately familiar with the operations of federal, state

and local government and can simplify issues, recommend solutions and provide answers at any level. Our services include representation before agencies, zoning and planning boards, acting as bond counsel and interpretation of proposed and existing laws.

We can introduce businesses to government programs offering tax benefits, job training credits, road improvement dollars, low interest loans and a myriad of government benefits that are often untapped.

"Ruskin Moscou Faltischek attorneys have an insider's understanding of state and local government, having served clients in these capacities for more than 20 years."





"The breadth of our experience, knowledge and skill places us among the most sought-after real estate and economic development practitioners in the region."

19 | REAL ESTATE/IDA & MUNICIPAL DEVELOPMENT INCENTIVES

The Real Estate department is a cornerstone practice area, with recognized expertise in all facets of real estate and development, including conveyances, leasing, financing and joint ventures in the commercial, industrial, retail and hospitality industries. We have earned considerable success representing a host of developers, tenants, lenders, brokers, property

owners and managers, and routinely solve complex issues that may otherwise threaten the completion of a transaction. Our expertise also encompasses the successful navigation of complex land use review processes and achieving rezoning, variances, special use permits, site plan approvals and subdivisions.

We work closely with other critical disciplines within our firm to provide an umbrella of services. This commonly includes input from our corporate, construction, environmental, municipal affairs, litigation, health law and estate planning attorneys. We routinely meet

the challenges of sophisticated mortgage financing, leasing, acquisitions and sales in a timely manner, even when facing strict time constraints.

Our IDA & Municipal Development Incentives practice offers tested expertise and practical knowledge in Industrial Development Agency financings, tax credit financings, economic incentives and the use of tax exempt and taxable bond proceeds by conduit and direct issuers of debt. RMF has successfully represented real estate developers, multinational firms, not-for-profit entities, schools and manufacturers in transactions with IDA and other economic benefit agencies throughout the United States. In addition, municipalities regularly consult us on issues of legislative interpretation. Taken together, these practice areas provide our nationwide clientele with a full, robust complement of real estate-related legal services.

20 | TAX CERTIORARI & CONDEMNATION

The Tax Certiorari & Condemnation practice group handles sophisticated and complex commercial tax assessment challenges as well as properties affected by eminent domain proceedings. Our practice extends throughout Long Island as well as upstate New York, New York City and New Jersey. We represent property owners and tenants in all facets of real estate tax litigation, including exemptions for new improvements, not-for-profits, new construction, religious and educational facilities as well as agricultural properties. Our clientele includes developers, shopping center owners and tenants, office building management, retail, franchise, industrial and warehouse facilities, condominiums and cooperatives, multi-residential properties and unimproved land and farms.

Furthermore, the firm has strong and extensive relationships with the various municipalities, which further enhances our ability to service client matters. This is critical during litigation proceedings concerning tax assessment review or eminent domain proceedings.



"Our skill and dedication to the client make us stand out as true problem solvers in the complex and confusing world of tax certiorari and condemnation."

21 | TRUSTS & ESTATES

Ruskin Moscou Faltischek has one of the finest trusts and estates law practices in the New York metropolitan area. Serving to build and preserve the wealth of individuals as well as corporate clients, our attorneys have exceptional capabilities to counsel clients in all aspects of estate planning, business succession planning, estate and trust administration and estate litigation.

In estate and business succession planning, we effectively handle the full range of tasks, including the preparation of wills and trusts and the creation of family limited partnerships, limited liability companies and charitable foundations. We can integrate all of these elements into a proper and efficient wealth transfer and business succession plan. Our experience in administering estates from \$500,000 to \$500 million gives us the edge in providing advice on marshalling and preserving estate assets, estate and fiduciary income tax planning, proper distribution of assets to estate beneficiaries, estate accounting issues and managing trust assets.

Ruskin Moscou Faltischek has acclaimed legal expertise in estate and trust litigation, having represented fiduciaries and beneficiaries in some of the largest and most complex litigations in the New York region. We handle cases involving probate of wills, trust validity, contested accounting, estate asset recovery, construction matters and controversies pertaining to tax-related issues.



"We were lauded by a national financial publication for the remarkable execution of an estate plan on behalf of a nationally recognized physician."

22 | SENIORS' HOUSING

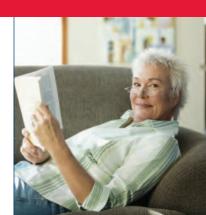
As baby boomers move toward greater consumption of care and services for their parents

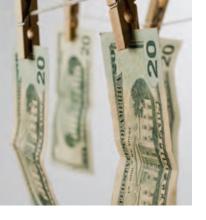
- as well as for themselves - and as the aging population demands greater choices, we can expect the variety of housing and care options to accelerate.

Today, there are more choices for America's seniors wishing to remain near their friends and families. Some options are designed for independent living. Others stress assisted living, with meals, recreation, housekeeping and personal care services provided. Still other facilities are conceived as continuing care retirement communities that encompass independent living, assisted living and the healthcare needs a senior may have now or in the future.

"The attorneys in the Seniors' Housing practice are not only expertly trained legal professionals, but also have more than 25 years of direct, hands-on business operational experience in the seniors' housing industry."

We believe that effective representation of individual and corporate seniors' housing owners starts with a clear understanding of our clients' business objectives – what's really at stake and what can ultimately be accomplished. Our seniors' housing attorneys often draw upon the knowledge base and experience of other skilled attorneys within the firm, regardless of departmental affiliation. This approach is particularly effective when dealing with complex multidisciplinary matters.





"The firm regularly represents clients dealing with investigations, criminal charges and enforcement actions taken by local, federal and state regulatory and law enforcement agencies."

23 | WHITE COLLAR CRIME & INVESTIGATIONS

Few areas of the law require more skill than the representation of clients in federal and state criminal and regulatory matters. For such cases, few law firms match Ruskin Moscou Faltischek's talent in and out of the courtroom.

Our seasoned defense lawyers, who previously served as government prosecutors, are rich in investigative, litigation and appeals skills. Our collective experience enables us to rapidly respond to potential issues ranging from surprise visits or subpoenas to formulating comprehensive investigative and trial/appellate defense strategies, as well as corrective plans to comply with complex regulatory issues. We prepare witnesses for grand jury and trial testimony, respond to subpoenas and search warrants and negotiate grants of immunity to protect our clients' rights.

We handle matters involving allegations of securities and other financial frauds, insider trading, stock manipulation, money laundering, RICO violations, health care fraud, mail and wire fraud, pollution and other environmental crimes, as well as False Claims Act, Internet/computer crimes, bribery and official corruption allegations, Medicare and Medicaid fraud, anti-kickback allegations, financial institution and insurance fraud and U.S. Customs violations, to name a few. We also perform internal investigations and design compliance programs for corporate clients to avoid adverse consequences of government inquiries.

24 | ZONING & LAND USE

Through a comprehensive knowledge of land use and zoning laws, Ruskin Moscou Faltischek helps clients who are anxious to build new buildings or expand their present operations to navigate the procedures and processes essential to the realization of their business goals.

"Very few law firms in this region have the ability to provide clients with in-depth zoning and land use knowledge. Ruskin Moscou Faltischek is a clear leader in this field."

RMF's zoning and land use attorneys have represented numerous builders, developers and property owners before all local governments on Long Island. We have handled a large variety of cases for residential and commercial properties, each with its own set of unique challenges. As part of this service, we have obtained variances, special use permits and helped to effect major code changes to allow clients to move forward with their projects without costly time delays.

Another specialty of Ruskin Moscou Faltischek is our knowledge of state and local incentive programs that give property owners tax abatements, low interest IDA financing and other special benefits that help reduce the cost of expansions and new construction. While many law firms tend to focus on zoning issues only, we help clients take full advantage of major government grant programs for which they qualify.

Founded in 1968, Ruskin Moscou Faltischek P.C.

has emerged as Long Island's preeminent law firm. As specialized as we are diverse, we have built cornerstone groups in all of the major practice areas of law, and service a diverse and sophisticated clientele. With superior knowledge of the law, polished business acumen and proven credentials, Ruskin Moscou Faltischek has earned a reputation for excellence and success. It is this ongoing achievement that makes us an acknowledged leader among our peers and distinguishes us with our clients throughout the region.

The strength of Ruskin Moscou Faltischek's resources greatly enhances what we can accomplish for our clients – to not only solve problems, but to create opportunities. We take pride in going beyond what is expected from most law firms. The invaluable contacts and relationships we have nurtured in the business community and our multidisciplinary approach heighten our value-added services. We look forward to the privilege of serving you.







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